



Education: Overview

Presented by

Sam Riddle, Budget Analyst



Terminology

- Local Current Expense Fund
 - County Appropriation
 - School Supplemental District Tax Revenue (if applicable)
- Local Supplemental Pay
 - Pay Component
- School Supplemental Taxing District (GS 115C, Article 36)
 - Property tax (sales tax)



Statutory Obligation

- State

- Instructional Expenses
- *State Public School Fund*

- County

- Facilities Requirements
- *Local Current Expense Fund*
- "...within the financial resources and consistent with fiscal policies of the board of county commissioners."

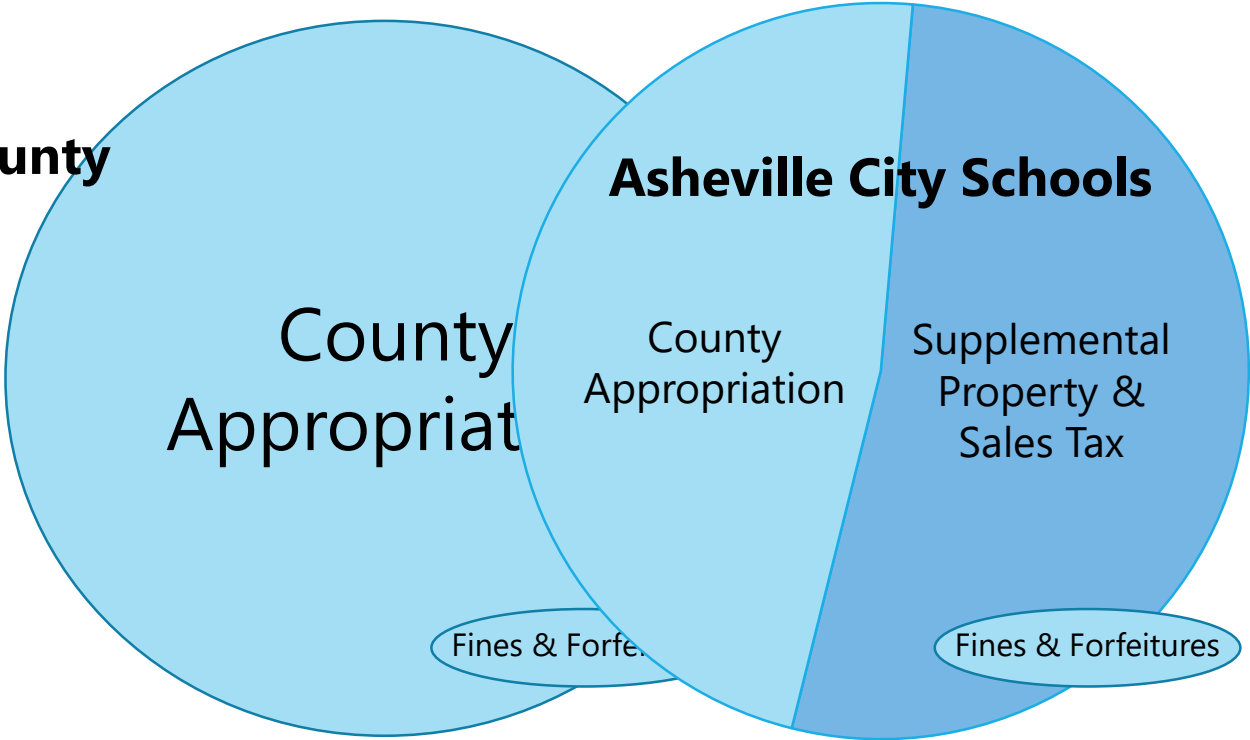


Local Current Expense Fund

(Operating)

Buncombe County Schools

Asheville City Schools



Average Daily Membership (ADM)

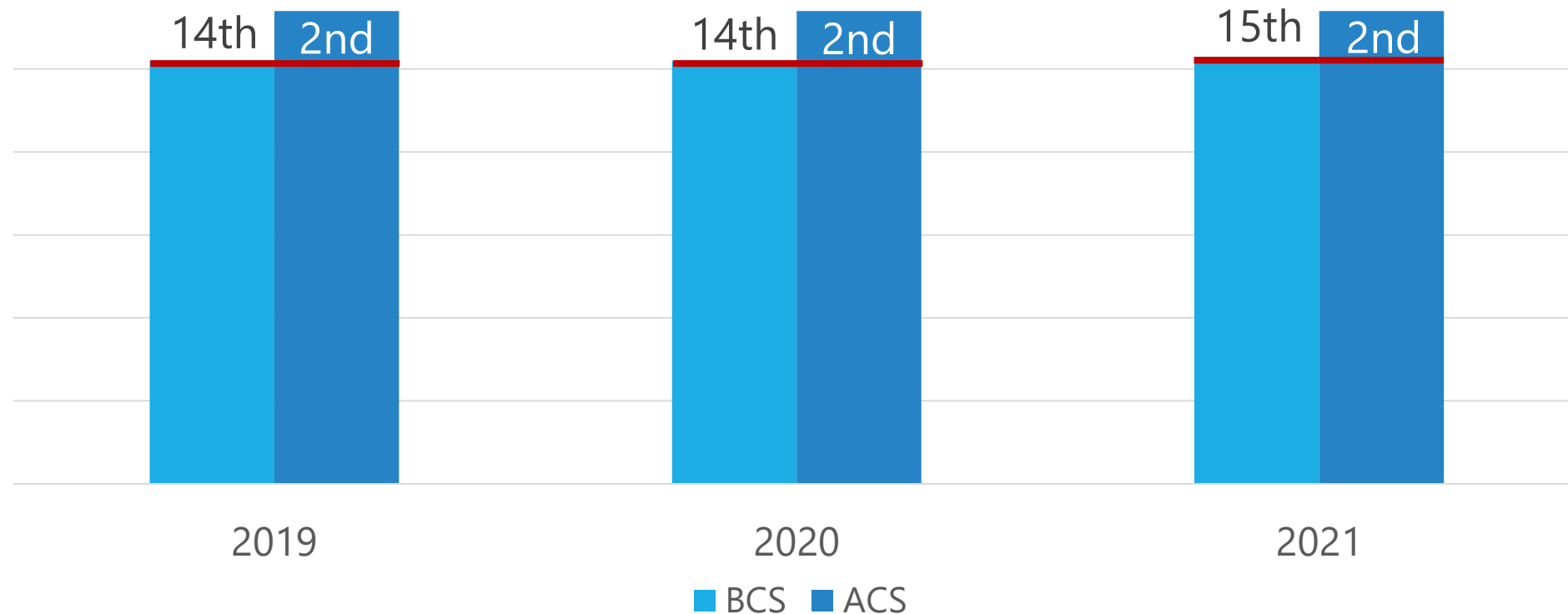
| | FY18-19 | FY19-20 | FY20-21 | FY21-22 | FY22-23 Est. |
|-------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Asheville City Schools | 4,832 (15.65%) | 4,709 (15.44%) | 4,720 (15.38%) | 4,982 (16.21%) | 4,210 (15.73%) |
| Buncombe County Schools | 26,036 (84.35%) | 25,797 (84.56%) | 25,977 (84.62%) | 25,753 (83.79%) | 22,556 (84.27%) |
| Charter Schools | 2,511 | 2,674 | 2,829 | 3,025 | ? |

- These ADM figures represent the split of funds for the county allocation. Within the figures for each traditional system is the charter student count, totaled in the bottom row.
- The final column is DPI's estimated planning allotment for FY22-23, which does not include charter student count.



Per Pupil Expenditures - Rankings

Local Per Pupil Expenditure Rankings



K-12 Support (Operational)

| FY2022 | Buncombe County Schools | Asheville City Schools |
|--|-------------------------|------------------------|
| Local Expense Appropriation | \$73.2M | \$14.2M |
| Supplemental School Tax (as of 5/3/22) | | \$11.2M |
| Proj. Sales Tax Revenue (as of 5/3/22) | | \$4.5M |
| Total Local Discretionary (Estimated) | \$73.2M | \$29.9M |
| Est. Per Pupil Support* | \$2,841 | \$5,998 |



K-12 Support (with Capital)

| FY2022 | Buncombe County Schools | Asheville City Schools |
|--|-------------------------|------------------------|
| Total Local Discretionary (Estimated) | \$73.2M | \$29.9M |
| Projected Article 40 Revenues | \$4.8M | \$0.9M |
| Projected Article 42 Revenues | \$12.7M | \$2.5M |
| Total Capital Support w/o Article 39 | \$17.5M | \$3.4M |
| Projected Article 39 Revenues | | \$27.4M |
| Total Capital Support | | \$48.4M |
| Total K-12 Support | | \$151.4M |

